This listing of claims will replace all prior versions, and listings, of claims in the application:

## **Listing of Claims:**

Claims 1-7(Canceled).

8. An improved touch panel with integrally formed polarizer, having a touch panel with an upper substrate having an upper sheet and a transparent conductive film formed below said upper sheet, a lower substrate having a transparent conductive film and a lower sheet formed below said transparent conductive film, dot spacers for insulating said upper and lower substrates from each other, and electrodes for applying voltage to a resistive film disposed between said upper and lower sheets; and a polarizer bonded to said lower sheet of said touch panel for converting visual light to linearly polarized light, the improvement comprising:

said dot spacers formed so that said upper and lower substrates are laminated together;

said polarizer having an upper base, an optical film base and a lower base; an adhesive layer provided on said upper and lower bases of said polarizer.

9. The improved touch panel with the polarizer integrally formed therein as claimed in claim 8, wherein said adhesive layer of said polarizer is formed as an entirely deposited face having a constant thickness so that said polarizer is entirely covered with said adhesive layer.

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10. An improved flat panel display with a touch panel integrally formed therein, which comprises a touch panel including an upper substrate having an upper sheet and a transparent conductive film formed below said upper sheet, a lower substrate having a transparent conductive film like said transparent conductive film of said upper substrate and a lower sheet formed below said transparent conductive film, dot spacers for insulating said upper and lower substrates from each other, and electrodes for applying voltage to a resistive film disposed between said upper and lower sheets; a polarizer bonded to said lower sheet of said touch panel for converting visual light to linearly polarized light; a liquid crystal display device bonded to said polarizer and including an upper glass sheet, liquid crystals and a lower glass sheet; and another polarizer bonded to said lower glass sheet of said liquid crystal display device, the improvement comprising:

said dot spacers formed so that said upper and lower substrates are laminated together;

said polarizer bonded to said lower sheet having an upper base, an optical film base and a lower base, and an adhesive layer, on said upper base thereof, which is bonded together to said lower sheet of said touch panel and causes the polarizer to be integrated with said touch panel, and another adhesive layer causing said polarizer to be bonded to said upper glass sheet of said liquid crystal display device, on a lower face of said lower base; and

said polarizer bonded to said lower glass sheet of said liquid crystal display device having an adhesive layer, an upper base, an optical film base and a lower base, is then bonded to said lower glass sheet of said liquid crystal display device.

11. The improved flat panel display with the touch panel integrally formed therein as claimed in claim 10, wherein said adhesive layer disposed on said polarizer is formed as an entirely deposited face having a constant thickness so that said polarizer is entirely covered with said adhesive layer.

12. An improved method for manufacturing a flat panel display with a touch panel integrally formed therein by bonding one face of a polarizer to a lower sheet of said touch panel, forming a laminate structure of said touch panel with said polarizer integrally formed therein, and bonding the opposite face of said polarizer of said touch panel with said polarizer integrally formed therein to an upper glass sheet of a liquid crystal display device, the improvement comprising the steps of:

forming dot spacers on a transparent conductive film of said lower sheet and bonding upper and lower substrates of said touch panel with transparent conductive films of upper and lower sheets facing each other;

bonding said lower sheet of said touch panel to an adhesive layer formed on said polarizer; and

bonding said upper glass sheet of said liquid crystal display device to another adhesive layer formed on another face of said polarizer bonded with said lower sheet.